

**STATE OF TENNESSEE**

**PUBLIC CHAPTER NO. 185**

**HOUSE BILL NO. 1990**

**By Representative Fitzhugh**

Substituted for: Senate Bill No. 2037

By Senator Norris

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, relative to delinquent property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-2401, is amended by deleting the section in its entirety and by substituting instead the following:

(a) As a preliminary step toward enforcing the lien for uncollected property taxes, the trustee shall cause to be inserted in one (1) or more newspapers of the county once a week for two (2) consecutive weeks in the month of January a notice as follows:

You are advised that after February 1, additional penalties and cost will be imposed in consequence of suits to be filed for enforcement of the lien for property taxes for prior tax years; until the filing of such suits, taxes may be paid in my office.

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County Trustee

(b) The cost of publication shall be paid by the county, and if no newspaper is published in the county, notice shall be posted on the courthouse door.

SECTION 2. Tennessee Code Annotated, Section 67-5-2704, is amended by inserting the language “, including property taxes due or delinquent on the property,” after the word “moneys” in the second and third sentences of subsection (a).

SECTION 3. This act shall take effect upon becoming law, the public welfare requiring it.

**PASSED: April 27, 2009**

A handwritten signature in black ink, reading "Kent Williams", written over a horizontal line.

KENT WILLIAMS, SPEAKER  
HOUSE OF REPRESENTATIVES

A handwritten signature in black ink, reading "Ron Ramsey", written over a horizontal line.

RON RAMSEY  
SPEAKER OF THE SENATE

**APPROVED this 7th day of May 2009**

A handwritten signature in black ink, reading "Phil Bredeesen", written over a horizontal line.

PHIL BREDESEN, GOVERNOR